**DECLARATION & POWER OF ATTORNEY**

As a below-named inventor, I hereby declare that:

My correct residence, post office address and citizenship are stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

**A WATER-IN-OIL EMULSION FUEL**

The specification of this subject matter:

**X** was filed on August 24, 2001;

**X** was assigned serial No. 09/938,753.

I hereby state that I have reviewed and understand the contents of the above-identified patent application, including the claims, as amended by any amendment(s) referred to above. I do not know and do not believe that the claimed invention was ever known or used in the United States of America before my invention thereof, or patented or described in any printed publication in any country before my invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, and that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months (for a utility patent application) or six months (for a design patent application) prior to this application.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with 37 C.F.R. §1.56(a).

I do not claim foreign priority benefits under 35 U.S.C. §119 (a)-(d) of any foreign application(s) for patent or inventor's certificate or any foreign application for patent or inventor's certificate having a filing date before that of the application.

I do not claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s).

I do not claim the benefit under 35 U.S.C. §120 of any United States application(s).

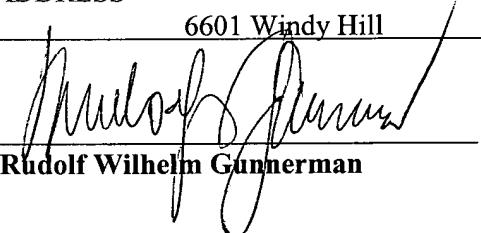
I hereby appoint Kenneth D'Alessandro, Registration No. 29,144, Timothy A. Brisson, Registration No. 44,046, Andrew V. Smith, Registration No. 43,132, Michael A. Blake, Registration No. 42,333, Andrew D. Gathy, Reg. No. 46,441, Nicole E. Copes-Gathy, Reg. No. 46,640, Kristin C. Castle, Reg. No. 47,208, John W. Crosby, Reg. No. 49,054, Barbara J. Luther, Reg. No. 33,954, Ed Bushard, Reg. No. 48,974 William D. Beard, Reg. No. 48,888 and all Registered Attorneys and Registered Agents of Sierra Patent Group, Ltd. as attorneys of record with full power of substitution and revocation, to

prosecute this application and transact all business in the United States Patent and Trademark Office connected therewith.

Please send all correspondence and direct all telephone calls to:

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I, the undersigned, declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing therefrom.

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